

County of Tioga

Local Law No. 3 of the Year 1984.

A Local Law Amending Local Law No. 1 of 1968 to increase the Tioga County Sales Tax and Compensating Use Tax from 2% to 3%.

Be It Enacted by the Legislature of the County of Tioga as follows:

**SECTION 1: PURPOSE**

The purpose of this Local Law is to increase the Tioga County Sales Tax from 2% to 3%.

**SECTION 2: AMENDMENT OF PROVISIONS OF LOCAL LAW NO. 1 OF 1968**

Local Law No. 1 of 1968 establishing a sales tax and compensating use tax for the County of Tioga, as amended by Local Law No. 1 of 1969, Local Law No. 4 of 1971 and Local Law No. 1 of 1973, is hereby further amended as follows:

A. Amendment of Section 2: The introductory sentence of Section 2 is hereby amended to read as follows:

"On and after September 1, 1984 there is hereby imposed on and there shall be paid a tax of 3%, upon:"

B. Amendment of Section 3: Section 3 is hereby amended by adding thereto a new subdivision to be subdivision (g) to read as follows:

"(g) with respect to the additional tax of 1% imposed effective September 1, 1984, the provisions of subdivisions (a), (b), (c), (d), and (e) of this section apply except for the purposes of this subdivision references in said subdivision to Nineteen Hundred Sixty-eight shall be read as referring to Nineteen Hundred Eighty-four. Nothing herein contained shall be deemed to exempt from tax at the rate in effect prior to September first Nineteen Hundred Eighty-four any transaction which may not be subject to the additional tax imposed effective on that date."

C. Amendment of Section 4: Clause (D) of Section 4 is hereby amended to read as follows:

“(D) of any tangible personal property, however acquired, where not acquired for purposes of resale, upon which any of the services described under paragraphs (2) and (3) of subdivision © of section 2 have been performed. For purposes of clause (A) of this section, the tax shall be a rate of three percent of the consideration given or contracted to be given for such property acquired in part payment and intended for resale, plus the cost of transportation except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser. For purposes of clause (B) of this section, the tax shall be at the rate of three percent of the price at which items of the same kind of tangible personal property are offered for sale by the user, and the mere storage, keeping, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled such property shall not be deemed a taxable use by him. For purposes of clauses (C) and (D) of this section, the tax shall be at a rate of three percent of the consideration given or contracted to be given for the service, including the consideration for any tangible personal property transferred in conjunction with the performance of the service, plus the cost of transportation of property so transferred and of the tangible personal property upon which the service was performed, except where such cost is separately stated in the written contract, if any, and on the bill rendered to the purchaser.”

D. Amendment of Section 14: Sub-paragraph (a) of Section 14 is hereby amended to read as follows:

“(a) Two-thirds of such monies is hereby set aside for County purposes and shall be available for any county purpose.”

E. Further Amendment of Section 14: Sub-paragraph (b) of Section 14 is hereby amended to read as follows:

“(b) The remaining one-third of such monies shall be allocated first to reduce county taxes levied upon real property in the several towns of the county and any balance remaining shall then be applied to reduce general town taxes levied upon real property in such area.”

**SECTION 3: EFFECTIVE DATE:**

This law shall take effect on September 1, 1984.



6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19 \_\_\_\_\_ of the County of \_\_\_\_\_, State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 19 \_\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date:

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

\_\_\_\_\_  
Signature  
Thomas R. Emmett  
Title County Attorney  
County of Tioga  
City  
Town  
Village

Date: